



CITY OF SAN DIEGO  
M E M O R A N D U M

**DATE:** May 18, 2009

**TO:** Honorable Council President Ben Hueso and Members of the City Council

**FROM:** Jay M. Goldstone, Chief Operating Officer  
Mary Lewis, Chief Financial Officer

**SUBJECT:** Mayor's May Revision to the Fiscal Year 2010 Proposed Budget

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This memorandum represents the Mayor's recommended revisions to the Fiscal Year 2010 Proposed Budget (May Revision). It reflects the impacts of an ever weakening economy with projected lower property tax and Transient Occupancy Tax (TOT) revenues, the effects of the recently concluded labor negotiations, and general adjustments to various departments that have arisen between the time the Fiscal Year 2010 Proposed Budget was released and today. While General Fund revenues from property taxes, property transfer taxes and TOT are projected to decline an additional \$22.8 million, the May revised General Fund budget is being reduced by a net \$17.4 million. The General Fund remains balanced and the following summary outlines the significant adjustments to the budget. An overall summary of adjustments is reflected in *Attachment 1*.

## OVERVIEW

### Personnel Adjustments

A net total of 20.41 Full Time Equivalent (FTE) positions in the General Fund are being reduced in the May Revision (Citywide net position reduction is 10.41). The City Attorney's Office has requested adding 2.00 FTE Deputy City Attorney positions to provide additional legal services for the Redevelopment Agency and to support the Code Compliance Unit. Both of these positions are cost-recoverable from non-General Fund dollars. The Park & Recreation Department is restoring 2.34 FTE positions to achieve full-time pool staffing levels. These staff are working full-time and their current full-time status is being added back to the budget until the meet and confer process with the labor unions can be completed. Per the request from Council District 2, the City Council Office is reducing 1.00 FTE Council Representative in Council District 2 to be consistent with the number of positions in the other Council Districts. The City Planning & Community Investment (CPCI) Department is adding 1.25 FTE positions dedicated to the Historical Resources function. The Fire-Rescue Department will be reducing a net total of 23.00 FTE positions due to the reduction of the D Division (24.00 FTE positions) per the Local 145 labor agreement, and 1.00 FTE Information Systems Administrator position is being added as a transfer from the San Diego Police Department. The Police Department is reducing 1.00 FTE Agent due to a position reclassification, and 1.00 FTE Information Systems Administrator position which is transferring to the Fire-Rescue Department. The Water Department is adding 10.00 limited FTE positions to support and implement the Drought Response Level 2 mandatory water use restrictions.

### **Revenues**

The Fiscal Year 2010 General Fund revenue projections have been reduced. The projected revenues from property tax, property transfer tax, and Transient Occupancy Tax (TOT), have been reduced by a combined total of \$22.8 million. Revised property tax revenue is based on updated information provided by the San Diego County Assessor's Office on the total City assessed valuation growth for the City of San Diego for Fiscal Year 2010, as well as lower property tax revenues expected to be received in Fiscal Year 2009 as described in the Fiscal Year 2009 year-end report. Other revenue projections have also been revised to reflect the most current data available.

### **Appropriations**

The Fiscal Year 2010 Proposed Budget included \$29.8 million in projected concessions from labor organizations as well as from unclassified and unrepresented employees from Mayoral and non-Mayoral staff. This represented the conservative end of the projected savings from the labor concessions. Staff has now allocated the actual savings by classification based upon agreements reached with the International Association of Firefighters Local 145 (IAFF Local 145), the Municipal Employees Association (MEA), and the Deputy City Attorneys Association (DCAA) labor unions, as well as imposed on the Police Officers Association (POA) and the American Federation of State, County, and Municipal Employees Local 127. The additional adjustment to the General Fund in the May Revision is a reduction of \$3.2 million in appropriations and a redistribution of the budgeted contingency allocation.

Expenditure reductions in equipment outlay totaling \$1.1 million in the General Fund are reflected in the May Revision for the Police, Fire-Rescue, Park & Recreation, and General Services Departments. In addition, an expenditure reduction of \$6.4 million in contractual services is reflected in the General Fund budget for the Storm Water Department. This reduction is due to the spending cycle of the department.

## **GENERAL FUND REVENUES**

### **Property Tax**

#### ***Revenue Adjustment: (\$16,717,360)***

The revised property tax revenue budget of \$382.6 million is based on the updated total city assessed valuation growth for the City of San Diego provided by the San Diego County Assessor's Office. This revised growth rate warranted a negative revenue adjustment of \$16.7 million, from \$399.3 million, based on the decline the city and county-wide housing market has experienced, including a large number of reassessment applications that is creating this negative growth in the total assessed valuation for the City.

**Property Transfer Tax**

**Revenue Adjustment:** **(\$1,498,971)**

Based on the latest information from the County Assessor's Office on the current property transfer tax distributions and the latest Fiscal Year 2009 year-end projections, property transfer tax revenue has been revised downward from \$6.0 million to \$4.5 million.

**Tobacco Settlement Revenue (TSR)**

**Revenue Adjustment:** **\$1,329,293**

In Fiscal Year 2009, Tobacco Settlement Revenues (TSR) will exceed the \$10.1 million securitized in Fiscal Year 2006 by \$1.3 million based on the amount held in the Delaware Trust which receives all surplus above the annually pledged amount. The City is entitled to receive TSR revenue above the \$10.1 million and the \$1.3 million is included in the May Revision.

**Transient Occupancy Tax (TOT) - General Fund**

**Revenue Adjustment:** **(\$2,876,431)**

Council Policy 100-03 stipulates that 5.5 cents of every 10.5 cents of TOT collected be used for general governmental purposes. Based on a continued slowdown in the tourism industry and projected lower current fiscal year Transient Occupancy Tax (TOT) receipts, the General Fund TOT revenue budget for Fiscal Year 2010 has been lowered to \$75.9 million from the Proposed Budget amount of \$78.3 million for a total reduction of \$2.4 million.

Due to expectations of reduced TOT revenues and other adjustments described in the "Special Promotional Programs TOT" section of this memorandum, a reduction will be made to the transfer of the one-cent of City Council discretionary TOT funds, which is authorized by Council Policy 100-03 and can be used for any purpose. Currently, the Fiscal Year 2010 Proposed Budget transfers \$14.0 million of TOT from the Special Promotional Programs Fund to the General Fund. The revised General Fund TOT transfer in Fiscal Year 2010 will be \$13.6 million, or a reduction of \$442,528.

**Reimbursements of Services – TOT Revenue**

**Revenue Adjustment:** **(\$1,709,167)**

In addition, a total reduction of \$1.7 million in General Fund revenue is included in the May Revision for reimbursements of services that enhance or support tourism. The table below shows the departments affected by this reduction.

<b>Department Title</b>	<b>Reduction</b>
Police	\$ (1,096,145)
Storm Water	(350,000)
Park and Recreation	(135,522)
Environmental Services	(58,500)
General Services	(50,000)
Community and Legislative Services	(19,000)
<b>TOTAL</b>	<b>\$ (1,709,167)</b>

### **Trolley Extension Reserve Fund Transfer**

***Revenue Adjustment:***                 **\$2,847,906**

The Fiscal Year 2009 Debt Service payment for the 1994 City/MTDB Authority Lease Revenue Bonds (1994 Refundings) was budgeted at \$2.8 million. Due to the final lease payment occurring on May 30, 2009, the trustee released funds from the reserves to cover the second debt service payment of \$2.8 million. As a result, the Fiscal Year 2009 appropriations totaling 2.8 million will be released. This amount is included as a transfer to the General Fund in the May Revision. Similar to the release of the internal stabilization reserves and the funds from the Library System Improvement Fund, an ordinance amending the Municipal Code will be required since the debt service payment was established with TOT revenue. Finance staff will be requesting a separate action to City Council for a Municipal Code change to allow these transfers to occur to balance the Fiscal Year 2010 budget.

### **PC Replacement Fund Transfer**

***Revenue Adjustment:***                 **\$705,593**

A transfer of \$705,593 from the Microcomputer Replacement Fund (\$414,943), the Personnel PC Reserve Fund (\$190,451) and the Auditor's PC Reserve Fund (\$100,199) is included in the May Revision. These funds are unnecessary and are being closed since the General Fund PC Replacement Fund is adequately funded in the Fiscal Year 2010 Proposed Budget for PC replacements. Multiple funds for this purpose are not required.

## **RESERVES and OTHER CITY-WIDE CONSIDERATIONS**

### **Information Technology (IT) Interfund Transfer Allocation Adjustment**

***Revenue Adjustment:***                                 **(\$1,299,997)**

***General Fund Expenditure Adjustment:***                 **(\$657,385)**

***Non-General Fund Expenditure Adjustment:***                 **(\$642,673)**

The city-wide IT Interfund Transfer allocations have been revised due to rate reductions associated with the use of available fund balance in the Information Technology Fund. The total IT Interfund Transfer revenue reduced from the Department of Information Technology is \$1.3 million. The expenditure reduction to the General Fund departments is \$0.7 million and \$0.6 million to the Non-General Fund departments.

### **Information Technology Rate Adjustments**

***General Fund Expenditure Adjustment:***                 **(\$334,180)**

***Non-General Fund Expenditure Adjustment:***                 **(\$864,623)**

Based on the 6% reduction in personnel expenditures taken by San Diego Data Processing Corporation (SDDPC), departmental information technology budgets were reduced. The expenditure adjustment to the General Fund departments is a decrease of \$0.3 million and to the Non-General Fund departments, a decrease of \$0.9 million.

### **Motive Equipment Usage Allocation Adjustment**

***Fleet Services Division Revenue Adjustment:*** (\$3,766,773)

***General Fund Expenditure Adjustment:*** (\$2,160,594)

***Non-General Fund Expenditure Adjustment:*** (\$863,707)

The city-wide Motive Equipment Usage allocations have been revised due to rate reductions associated with the use of fund balance in the Fleet Services Fund. In Fiscal Year 2009, the Fleet Fund is projecting to end the year with an estimated \$6.0 million surplus. As a result, the city-wide Motive Equipment Usage Allocations in the Fiscal Year 2010 have been reduced by \$3.0 million in the May Revision. The expenditure adjustment to the General Fund departments is a decrease of \$2.2 million and to the Non-General Fund departments, a decrease of \$0.9 million. The total Motive Equipment Usage revenue reduced from Fleet Services Division is \$3.8 million. In addition, a fuel reserve of 17% of the total Fiscal Year 2010 fuel budget, or 2.9 million, will be created to fund unanticipated increases in fuel costs in the future.

### **Wireless Communications Transfer Allocation Adjustment**

***Revenue Adjustment:*** (\$594,821)

***General Fund Expenditure Adjustment:*** (\$582,725)

***Non-General Fund Expenditure Adjustment:*** (\$167,272)

The city-wide Wireless Communications Transfer allocations have been revised due to rate reductions associated with the use of available fund balance in the Wireless Communications Technology Fund. The total Wireless Communications Transfer revenue reduced from Communications Division is \$0.6 million. The expenditure reduction to the General Fund departments is \$0.6 million and \$0.2 million to the Non-General Fund departments.

### **Risk Management Administration**

***Risk Management Revenue Adjustment:*** (\$664,836)

***General Fund Adjustment:*** (\$561,221)

***Non-General Fund Adjustment:*** (\$225,716)

The Risk Management Administration expenditure was reduced as a result of the impacts from labor negotiation concessions and additional fund balance available to offset the rate.

### **Flexible Benefits Fringe Adjustment**

***General Fund Adjustment:*** (\$425,703)

***Non-General Fund Adjustment:*** (\$251,714)

The Fiscal Year 2010 Proposed Budget included estimates for flexible benefits costs that have been revised. As a result, the May Revision includes a reduction of \$0.7 million to more accurately reflect expected actual costs.

### **Budgeted Fringe Rate Allocation Adjustment**

As a result of salary and position adjustments, a city-wide fringe rate adjustment will be necessary to ensure the Annual Required Contribution (ARC) payment of \$154.2 million to SDCERS is fully allocated in the final budget for Fiscal Year 2010. An adjustment of budgeted fringe, including the

ARC allocation, to all departments, will be necessary to confirm that fringe allocations are wholly budgeted and that the expense is appropriately distributed.

**Labor Concession Adjustments**

***General Fund Concessions:*** (\$33,005,936)

***General Fund Place Holder:*** (\$29,843,536)

***FTE Adjustment:*** (24.00)

***General Fund Total Adjustment:*** (\$3,162,400)

***Non-General Fund Adjustment:*** (\$10,882,993)

In order to balance the Fiscal Year 2010 General Fund budget, the City sought approximately \$30 to \$32 million in concessions from its labor organizations via contract negotiations as well as from unclassified and unrepresented employees from Mayoral and non-Mayoral personnel. The City engaged in these negotiations with its five recognized labor organizations from late January 2009 through early April 2009. On April 14, 2009, Mayor Sanders announced to City Council that he achieved tentative agreements with the International Association of Firefighters Local 145 (IAFF Local 145), the Municipal Employees Association (MEA), and the Deputy City Attorneys Association (DCAA) labor unions.

The Mayor declared an impasse with the Police Officers Association (POA) and the American Federation of State, County, and Municipal Employees Local 127 (AFSCME Local 127). In accordance with Council Policy 300-06 Section VII, the impasse was established and the process was in full compliance of the Meyers-Milias Brown Act. The Mayor's request to City Council to impose the last and final best offer to these labor unions was approved. The terms of the agreements and impasse summaries that produce a budgetary impact to the Fiscal Year 2010 budget are detailed in *Attachment 2* under the Mayor, and *Attachment 3* displays the labor concessions for non-Mayoral personnel.

On May 5, 2009, the Mayor introduced the Fiscal Year 2010 Salary Ordinance in a form consistent with the existing Memorandum of Understandings with the three recognized labor organizations, as well as made recommendations to the City Council in respect to the salaries and benefits for personnel in unrepresented and unclassified classes. The introduction of the Fiscal Year 2010 Salary Ordinance was accepted by City Council and is scheduled for adoption by the end of May 2009.

The additional reduction to the General Fund is \$3.2 million, which is net of the projected labor concession allocation of \$29.8 million included in the Fiscal Year 2010 General Fund Proposed Budget. The total reduction to the Non-General Funds is \$10.9 million. The budgetary impacts to each General Fund department are listed in *Attachment 4*, and Non-General Fund departments are listed in *Attachment 5*.

## **DEPARTMENTAL ADJUSTMENTS**

### **City Planning & Community Investments (CPCI)**

***FTE Adjustment:*** 1.25  
***General Fund Revenue Adjustment:*** \$185,472  
***General Fund Expenditure Adjustment:*** \$122,848

### **Funding of Positions for Historical Resources**

Addition of 1.00 FTE Associate Planner position to review approximately 90 projects per month for structures over 45 years old for historical significance. This position is fully cost-recoverable. An additional 0.25 FTE Senior Planner position dedicated to the Historical Resources section is also being added to correctly appropriate 1.00 FTE position, which is currently budgeted at 0.75 FTE.

### **Historical/Mills Act Fees**

On December 2, 2008, the City Council approved the implementation of the new Historical/Mills Act fees via Resolutions 304532 and 304533. Revenue increases of \$16,400 and \$74,200 are included in the May Revision to reflect the newly approved fees in these resolutions.

### **Development Services Department (DSD): Non-General Fund**

***Expenditure Adjustment:*** (\$182,000)

This adjustment reflects a reduction of \$182,000 in special pay expenses associated with the transfer of 15.00 FTE positions to the Fire-Rescue Department in the Fiscal Year 2010 Proposed Budget for the Fire Plans Check Program.

### **Library**

***General Fund Expenditure Adjustment:*** (\$350,000)

This adjustment reflects a reduction of \$350,000 in the amount transferred to the Library Operating and Maintenance Fund.

### **Park & Recreation Department**

***FTE Adjustment:*** 2.34  
***General Fund Expenditure Adjustment:*** (\$270,493)

### **Position Restoration and Offset**

A reduction of \$18,000 in non-personnel expenditures (NPE) and an additional increase of Vacancy Savings of \$121,244 are included in the May Revision to restore 1.00 FTE Swimming Pool Manager II position, 1.00 FTE Swimming Pool Manager III position, and 0.34 FTE Supervising Recreation Specialist position in order to achieve full-time pool staffing levels. The City conducted a Meet and Confer process with labor, but there was no agreement to reduce the positions from full-time to part-time. Staff remains at full-time status until this can be negotiated. The adjustment makes the positions whole budgetarily to correct their current supplement status for part of their effort.

**Reduction in Contractual Services**

The City of San Diego will not participate in the SANDAG Regional Beach Sand Project. Funding in the amount of \$102,000 that was included in the proposed budget has been eliminated in the May Revision.

**Reduction in Equipment Outlay**

This adjustment reflects a reduction of \$200,000 in the Developed Regional Parks Equipment Outlay budget, which is used for equipment replacement and equipment acquisitions.

**Park & Recreation Department – Non-General Fund**

***Revenue Adjustment:               \$18,087***

A revenue increase of \$18,087 is included in the May Revision to reflect a CPI (cost of inflation) adjustment for the El Cajon Boulevard Maintenance Assessment District (MAD).

**NON-MAYORAL DEPARTMENTS**

**City Attorney**

***FTE Adjustment:                               2.00***

***General Fund Revenue Adjustment:       \$74,435***

***General Fund Expenditure Adjustment:   \$268,090***

**Deputy City Attorney Positions**

Addition of 1.00 FTE Deputy City Attorney to support additional legal services for the Redevelopment Agency. The cost of the position will be reimbursed through a Service Level Agreement (SLA) with the Redevelopment Agency. An additional 1.00 FTE Deputy City Attorney will be dedicated to the Code Compliance Unit to be funded from civil penalties revenue. The DCA will be responsible for enforcing the City's Vacant Properties Program which holds owners of vacant properties responsible for securing the properties, taking steps to prevent the properties from becoming havens for criminal activity, and rehabilitating the properties.

**Recovery of Labor Costs**

This adjustment reflects an increase in revenue of \$231,531 associated with the recovery of labor costs for all Full Time Equivalent (FTE) positions covered in the SLA with the Redevelopment Agency.

**DSD Service Level Agreement**

Additional legal services provided by the City Attorney's Department are no longer needed. As a result, revenue associated with the SLA is decreased by \$424,238.



**City Auditor**

***General Fund Expenditure Adjustment:***     ***(\$730,568)***

**Salary Adjustment of Vacant Principal Auditors**

The salaries and variable fringe for two vacant Principal Auditor positions were increased by \$19,432 to support adequate compensation for recruited positions.

**Fiscal Year 2010 Audit**

The Fiscal Year 2010 Proposed Budget included \$1.0 million in funds for the Fiscal Year 2010 Comprehensive Annual Financial Report (CAFR) Audit. A decrease of \$750,000 is included in the May Revision since only a portion of the audit will be conducted before the fiscal year-end.

**City Council**

***FTE Adjustment:***                                     ***(1.00)***

***General Fund Expenditure Adjustment:***     ***\$0***

The City Council Office is reducing 1.00 FTE Council Representative in Council District 2 to be consistent with the number of positions in the other Council Districts.

**OFFICE OF THE ASSISTANT COO**

**Purchasing & Contracting**

***General Fund Revenue Adjustment:***             ***(\$90,000)***

***General Fund Expenditure Adjustment:***       ***(\$161,830)***

**Revenue for SAP Position**

Revenue Account 79128 was set-up to capture revenue from a position that was working on the OneSD implementation. Since this position will no longer be working on the OneSD implementation and will be returning to the Purchasing & Contracting Department, the budgeted revenue of \$90,000 attributable to this position is removed in the May Revision.

**OPIS Expenditures**

A reduction of \$161,830 is associated with double budgeting of expenditures for the On-Line Purchasing Information System (OPIS), which are included in the department's IT budget.

**OFFICE OF THE CHIEF FINANCIAL OFFICER**

**City Treasurer**

***General Fund Revenue Adjustment:***             ***\$593,001***

This reflects business license revenue originally anticipated to be collected in Fiscal Year 2009 that will now be collected in Fiscal Year 2010. This adjustment has already been reflected in the Fiscal Year 2009 year-end projections. Therefore, a revenue increase of this amount is included in the May Revision.

**Citywide Program Expenditures**

***General Fund Expenditure Adjustment: (\$168,650)***

**Preservation of Benefits**

Based on updated projections by the San Diego City Employees' Retirement System (SDCERS), Preservation of Benefits expenditures have been increased by \$275,000.

**Property Tax Administration**

This adjustment represents an increase in administrative costs of \$500,000 for supplemental property tax bills.

**Transfer to the Tax Revenue Interest Anticipation Notes (TRANS) Fund**

The estimated TRANS issuance for Fiscal Year 2010 is \$144.6 million with an estimated net cost to the General Fund of \$1.3 million. The General Fund is responsible for the cost since cash is needed before the first property tax payment is received in December. The Fiscal Year 2010 Proposed Budget included a transfer of \$2.3 million to the TRANS Fund. A reduction of \$943,650 is included in the May Revision based on the TRANS projected net cost of \$1.3 million in Fiscal Year 2010.

**PUBLIC SAFETY and HOMELAND SECURITY**

**Fire-Rescue Department**

***FTE Adjustment: 1.00***

***General Fund Revenue Adjustment: \$78,665***

***General Fund Expenditure Adjustment: \$138,381***

**Support for Fire Fighter III Position**

Personal Expenditures of \$233,000 have been allocated to support the reclassification of approximately 141.00 FTE Fire Fighter II to Fire Fighter III projected to occur six months into the fiscal year.

**Special Pay for Transferred Positions**

An increase of \$182,000 in special pay expenditures associated with the transfer of 15.00 FTE positions from the Fire-Rescue Department for the Fire Plans Check Program is included in the May Revision.

**Information Systems Administrator**

An addition of 1.00 FTE Information Systems Administrator and associated personnel expenditures totaling \$123,381 is included in the May Revision as a result of the transfer of this position from the San Diego Police Department.

### **Special Events Fees**

A revenue increase of \$78,665 is included in the May Revision to account for updates to Special Events Fees and revised rate adjustments.

### **Reduction in Equipment Outlay**

This adjustment reflects a reduction of \$400,000 in the Fire-Rescue Equipment Outlay budget which is used for equipment replacement and equipment acquisitions.

### **Police Department**

<i><b>FTE Adjustment:</b></i>	<i><b>(2.00)</b></i>
<i><b>General Fund Expenditure Adjustment:</b></i>	<i><b>(\$1,519,603)</b></i>
<i><b>General Fund Revenue Adjustment:</b></i>	<i><b>(\$340,094)</b></i>

### **Information Systems Administrator**

A reduction of 1.00 FTE Information Systems Administrator and associated personnel expenses totaling \$123,381 is included in the May Revision as a result of the transfer of this position to the Fire-Rescue Department.

### **Increase in Vacancy Savings**

The Vacancy Savings have been increased by \$2.5 million due to updated figures of anticipated retirements early in the fiscal year.

### **User Fee Revenue**

On April 20, 2009, the City Council did not approve user fee increases for the Firearms Dealer Fee and the Money Exchange Houses Fee. A reduction of \$340,094 in user fee revenue is included in the May Revision as a result of the Council action not to increase these fees for cost recovery, in addition to a lower than anticipated fee increase for Special Events Fees.

### **Reclassification of Sworn Personnel**

The reclassification to 15.00 FTE Police Officers III and 388.50 FTE Police Detectives was added to support operational needs that resulted in a net increase of approximately \$503,778 and a reduction of 1.00 FTE Agent position.

### **Equipment Outlay**

This adjustment reflects a reduction of \$400,000 in the Police Equipment Outlay budget which is used for equipment replacement and equipment acquisitions.

### **ARJIS Payment**

This expenditure increase of \$1.0 million reflects the latest payment information for the Automated Regional Justice Information System (ARJIS). ARJIS fees are dictated by the Joint Powers Authority, and for Fiscal Year 2010, the annual requirement for the City is expected to be \$1.0 million.

## **PUBLIC WORKS**

### **Engineering & Capital Projects**

***General Fund Revenue Adjustment:***            ***(\$98,536)***

This adjustment corrects the allocation of transportation funds to the Transportation Engineering Operations Division's General Fund budget. The funds will be used for the Capital Improvement Program (CIP) 59-021.0 Annual Allocation for Transportation Grant Matches Account in Fund 30310.

### **Environmental Services**

***General Fund Revenue Adjustment:***            ***\$73,215***

The revenue adjustment of \$73,215 reflects revisions to revenue estimates for the Asbestos and Lead Program based on additional information available at the time of the proposed budget preparation.

### **General Services - Street Division**

***General Fund Expenditure Adjustment:***    ***(\$100,000)***

This adjustment reflects a reduction of \$100,000 in the Streets Division Equipment Outlay budget which is used for equipment replacement and equipment acquisitions.

### **General Services - Communications Division**

***Communications Division Expenditure Adjustment:***            ***\$250,000***

This expenditure increase of \$250,000 is related to a mandate issued by the Federal Communications Commission (FCC) requiring that all government agencies operating within the VHF radio spectrum comply with a narrow-banding standard by the end of calendar year 2012.

### **Storm Water Department**

***Expenditure Adjustment:***    ***(\$6,433,014)***

The Storm Water Department will encumber funds in Fiscal Year 2009 for projects that carry forward into Fiscal Year 2010. As a result, an expenditure reduction of \$6.4 million in contractual services is included in the May Revision based on the department's spending cycle. Financial Management will work with the department and review expenditures and projections in the first quarter and at mid-year in Fiscal Year 2010 to determine the spending needs of the department for the remainder of the year, and a budget adjustment may be requested mid-year, to ensure compliance.

## **OTHER FUNDS**

### **Special Promotional Programs Transient Occupancy Tax (TOT)**

***Revenue Adjustment:***            ***(\$2,212,639)***

***Expenditure Adjustment:***    ***(\$2,152,404)***

Council Policy 100-03 authorizes that four of every 10.5 cents of TOT collected be used solely for the purpose of promoting the City. This revenue is budgeted in the Special Promotional Programs

Fund totaling \$57.0 million. Based on projected reduced TOT revenues in Fiscal Year 2010, this portion of TOT revenues will be reduced by \$1.8 million. Additionally, one cent of every 10.5 cents of TOT collected is allocated at the discretion of the City Council. In the Proposed Budget for Fiscal Year 2010, these funds are budgeted in the Special Promotional Programs Fund for a total of \$14.2 million. These revenues will be reduced by \$442,528. The Special Promotional Program's TOT budget in Fiscal Year 2010 will be revised from \$71.2 million to \$69.0 million.

As a result of the reduced TOT revenue budget in the Special Promotional Programs Fund and additional IT and non-discretionary cost savings, a reduction of \$2.2 million in budgeted expenditures has been made. This consists of \$60,235 in cost savings, \$1.7 million reduction in the allocation to reimburse tourism-related General Fund expenditures, and a reduction of \$442,528 in the budgeted transfer of the City Council TOT one-cent discretionary funds to the General Fund which are as described in the "TOT – General Fund" section of this memorandum.

#### **Tax Revenue Anticipation Notes (TRANs)**

***Revenue Adjustment:***                ***(\$1,778,650)***

***Expenditure Adjustment:***        ***(\$1,767,730)***

At the time the Fiscal Year 2010 Proposed Budget was prepared, the cash flow projection and borrowing need for Fiscal Year 2010 had not been completed and an assumption was made based on the Fiscal Year 2009 TRANs issuance of \$135.0 million. The City currently expects to borrow \$144.6 million in July 2009. The amount to be borrowed is based on the projected fiscal year cash need before the first property tax payment is received in December. Based on this information, both the proposed TRANs revenue transfer and interest expense will be reduced by \$1.8 million.

An action will be brought to the City Council in June of 2009 to authorize borrowing an amount not to exceed \$160.0 million. This amount is higher than the expected borrowing, providing a cushion in the event the need to additional borrowing capacity is identified between the date of this report and the date the borrowing is executed in July 2009. If the issuance is higher than expected, the TRAN interest expense will be adjusted as a mid-year action in Fiscal Year 2010.

The impact is a reduction in revenue of \$1.8 million and a reduction in expenditures of \$1.8 million.

#### **PUBLIC UTILITIES**

##### **Metropolitan Wastewater Department (MWWD)**

***Revenue Adjustment:***                ***\$11,260,000***

In the submitted budget, there was an underestimation of anticipated revenues and a correction is required due to a reassessment of the current year revenues and updated FY10 projections. The increase in Sewage Treatment Plant Services of \$8.8 million is related to the Participating Agencies' proportionate share of the Metropolitan portion of Wastewater's budget. In addition, the Capacity Charges increase of \$2.5 million is related to current capacity fee projections.

### **Capacity Charges**

Increase in revenue for Capacity Charges of \$2.5 million is attributed to a Sewer Rate Case increase and higher than anticipated interest earnings.

### **Water Department**

***FTE Adjustment:*** 10.00  
***Revenue Adjustment:*** (\$1,052,000)  
***Expenditure Adjustment:*** (\$27,341,056)

### **Mandatory Water Use Restrictions**

The Water Department will be adding 10.00 limited FTE positions and associated personnel and non-personnel expenditures to support and implement the Drought Response Level 2 mandatory water use restrictions.

### **CIP Adjustment**

Adjustment in expenditures of \$28.1 million to reflect Fiscal Year 2010 CIP project expenditures requirement.

### **Revised Revenue**

The Water and Park & Recreation Departments have recently executed a Service Level Agreement for the reservoir recreation programs. A reduction of \$1.1 million in revenues is included based on the terms of the agreement.

## **CAPITAL IMPROVEMENT PROGRAM (CIP)**

Adjustments to capital improvement projects were made primarily due to identification of additional funding, re-prioritization, or correction of planned allocations. The adjustments to CIP projects in Fiscal Year 2010 are listed below. Please refer to *Attachments 6 & 7* to review itemized lists of the changes from the Fiscal Year 2010 Proposed Budget.

### **Engineering and Capital Projects**

1. **59-021.0 Annual Allocation-Transportation Grant Matches:** This revision reflects a transfer of \$98,536 in TransNet Extension/Congestion Relief Fund, 30310, funding from the Transportation Engineering Operation Division of the Engineering and Capital Projects Department. The new Fiscal Year 2010 budget for this project is \$348,536.
2. **52-392.0 Carroll Canyon Road:** This revision reflects a decrease of \$125,000 in TransNet Extension Regional Transportation Congestion Improvement Fee Fund, 30319, funding. This project is not eligible for this funding source and funds will be allocated to another project at a later date.

3. **TransNet Extension Congestion Relief Reallocation:** The Carroll Canyon Road project, CIP 52-392.0, requires \$10,000,000 of TransNet Extension cash funding in Fiscal Year 2010 in order to enter into a cooperative agreement with Caltrans. TransNet Extension cash will be reallocated from other projects, some of which will, in turn, receive TransNet commercial paper appropriations. These projects have sufficient cash funding to continue the current phase of work. Other projects which will not receive commercial paper appropriations are new and in preliminary phases of work. It is unlikely that reprogramming funding for these projects to Fiscal Year 2011 will prevent the projects from progressing. Should additional cash be needed in Fiscal Year 2010, an action will be brought forward to City Council to reallocate funding or to issue commercial paper debt. Please refer to *Attachment 7* to review an itemized list of TransNet Extension reallocations.

#### **Metropolitan Wastewater Department**

1. **45-966.0 Metro Facilities Control System Upgrades and 42-913.0 Annual Allocation Metro Treatment Plants:** This revision reflects a transfer of \$2,500,000 of Metro Sewer Fund, 41509, funding, from CIP 45-966.0 to CIP 42-913.0 due to shifting priorities. CIP 45-966.0 will no longer have a Fiscal Year 2010 budget and the new Fiscal Year 2010 project budget for CIP 42-913.0 is \$3,742,975.

#### **Park and Recreation Department**

1. **29-866.0 Montgomery Waller Community Park Sports Field Lighting and Park Improvements:** This revision reflects an increase of \$41,208 from Fund 38223, Prop 40 Funds and \$33,792 from Fund 11720, Parks Service District Fund. These funds will complete funding for the construction of improved restroom and concession facilities. The new Fiscal Year 2010 project budget is \$75,000.
2. **28-009.0 Palisades Park Comfort Station Replacement and 28-007.0 Mission Bay Athletic Area Comfort Station Modernization:** This revision reflects the creation of two new projects for an appropriation of \$300,000 to CIP 28-099.0 and \$200,000 to CIP 28-007.0 from Fund 79507, Development Impact Fees (DIF) – Pacific Beach Urban Community. These funds recently became available allowing for the creation of these two new projects. The new Fiscal Year 2010 project budget is \$300,000 for CIP 28-009.0 and \$200,000 for CIP 28-007.0.

3. **28-009.0 Paradise Hills Community Park Picnic Shelter:** This revision reflects the creation of a new project for an appropriation of \$43,000, which will be funded from Antenna Lease Revenue, 10150 and \$50,000 from 79509, DIF – Skyline/Paradise Hills Urban Community. This funding was recently approved by the Recreation Council to fully fund the project. The new Fiscal Year 2010 project budget is \$43,000.
4. **28-006.0 Chollas Lake Accessible Fishing Pier:** This revision reflects the creation of a new project for an appropriation of \$60,000 of Mid-City Park Development Fund, 39094, funding. This funding was recently approved by City Council Districts 3, 4, and 7 to fully fund the project. The new Fiscal Year 2010 project budget is \$60,000.
5. **29-991.0 Camino Ruiz – Median Improvement from Aquarius to Jade Coast Road; 39-209.0 El Cajon Boulevard Commercial Revitalization – Interstate 805 to 54th Street; 29-985.0 Pomerado Road, North of Rancho Bernardo Road – Median Improvements; and 29-984.0 Pomerado Road, South of Rancho Bernardo Road – Median Improvements:** Maintenance Assessment District (MAD) funds were approved after the Fiscal Year 2010 Proposed Budget was completed. These revisions reflect increases in funding of: \$474,000 in 29-991.0, from Fund 70223, (MAD) – Mira Mesa, resulting in a new Fiscal Year 2010 budget of \$529,000; \$50,000 in 39-209.0, from Fund 702341, MAD – Mid-City, resulting in a new Fiscal Year 2010 budget of \$200,000; \$15,671 in 29-985.0, from Fund 70224, MAD – Rancho Bernardo, resulting in a new Fiscal Year 2010 budget of \$94,750; and \$166,954 in 29-984.0, from Fund 70224, MAD – Rancho Bernardo, resulting in a new Fiscal Year 2010 budget of \$216,954.
6. **28-010.0, Views West Neighborhood Park – ADA Upgrades:** This revision reflects the creation of a new project for an appropriation of \$275,000 from Fund 392044, Rancho Penasquitos Development Funds – Park View Estates. This funding was recently approved by the Rancho Penasquitos Planning Group and the Recreation Council to fully fund this project. The new Fiscal Year 2010 project budget is \$275,000.
7. **28-011.0 Dailard Neighborhood Park – Children’s Play Area Upgrades:** This revision reflects the creation of a new project for an appropriation of \$400,000 from Fund 79506, Navajo Urban Community DIF Fund. These funds recently became available allowing for creation of this project. The new Fiscal Year 2010 project budget is \$400,000.



**Redevelopment Agency**

1. **52-713.0 Alvarado Canyon Road Realignment:** This revision reflects a decrease of \$350,000 of Redevelopment Agency, 10275, funding. This funding has not yet been allocated by the Redevelopment Agency. When the Redevelopment Agency approves funding for this project, an action will be brought to City Council to appropriate the funds. This project will no longer have a Fiscal Year 2010 budget.

Attachments:

1. Fiscal Year 2010 Mayor's May Revision Summary Table
2. Concession Summary
3. Concession Summary – Non-Mayoral
4. General Fund Labor Concession Adjustments
5. Non-General Fund Labor Concession Adjustments
6. Mayor's May Revision CIP Listing
7. Revised Fiscal Year 2010 Capital Improvements List - TransNet

cc: Honorable Mayor Jerry Sanders  
Jan Goldsmith, City Attorney  
Wally Hill, Assistant Chief Operating Officer  
Andrea Tevlin, Independent Budget Analyst  
Department Directors  
Julio Canizal, Financial Manager  
Angela Colton, Financial Manager  
Irina Kumits, Financial Manager  
Kevin Casey, Director of Council Affairs

**ATTACHMENT 1**

<b>FISCAL YEAR 2010 MAYOR'S MAY REVISION SUMMARY TABLE</b>						
<b>BUDGET DEPARTMENT</b>	<b>ADJUSTMENT DESCRIPTION</b>	<b>FTE</b>	<b>PE</b>	<b>NPE</b>	<b>EXP</b>	<b>REVENUES</b>
<b>City Attorney</b>	Deputy City Attorney for Code Compliance Unit	1.00	134,045	-	134,045	133,571
	Development Services SLA Removal	-	-	-	-	(424,238)
	Deputy City Attorney to Support the Redevelopment Agency	1.00	134,045	-	134,045	133,571
	Redevelopment Agency SLA Revenue Reimbursement	-	-	-	-	231,531
<b>City Auditor</b>	Salary Adjustment for 2.00 Vacant Principal Auditors	-	19,432	-	19,432	-
	Contractual Services for CAFR Audit	-	-	(750,000)	(750,000)	-
<b>City Council Districts</b>	Position Removal in Council District 2	(1.00)	-	-	-	-
<b>City Planning &amp; Community Investment</b>	Planning Associate for Historical Resources function	1.00	95,371	-	95,371	94,872
	Senior Planner for Historical Resources function	0.25	27,477	-	27,477	-
	Historical/Mills Act Fees	-	-	-	-	90,600
<b>City Treasurer</b>	2006 Franchise Tax Board File Revenue Adjustment	-	-	-	-	593,001
<b>Citywide Program Expenditures</b>	Preservation of Benefits Increase	-	-	275,000	275,000	-
	Property Tax Administration Increase	-	-	500,000	500,000	-
	Revision to TRANS Interest Expense	-	-	(943,650)	(943,650)	-
<b>Citywide Revenues</b>	Fiscal Year 2009 Tobacco Settlement Revenue	-	-	-	-	1,329,293
	Property Tax Revenue Adjustment	-	-	-	-	(16,717,360)
	Property Transfer Tax Revenue Adjustment	-	-	-	-	(1,498,971)
	TOT Revenue Adjustment from One-Cent Discretionary	-	-	-	-	(2,876,431)
	TOT Transfer from Trolley Extension	-	-	-	-	2,847,906
	Transfer of Fund Balances	-	-	-	-	705,593
<b>Community &amp; Legislative Services</b>	TOT Revenue reimbursement Adjustment	-	-	-	-	(19,000)
<b>Engineering &amp; Capital Projects</b>	Revenue Adjustment	-	-	-	-	(98,536)
<b>Environmental Services</b>	TOT Revenue reimbursement Adjustment	-	-	-	-	(58,500)
	Revenue Adjustment	-	-	-	-	73,215
<b>Fire-Rescue</b>	Special Pay for Position Transfer for Fire Plans Check from DSD to Fire-Rescue	-	182,000	-	182,000	-
	Firefighter III Allocation of Funding	-	233,000	-	233,000	-
	Reduction in Equipment Outlay	-	-	(400,000)	(400,000)	-
	Revenue Increase from Fire-Rescue's Special Events Fees	-	-	-	-	78,665
	Police to Fire-Rescue Position Transfer	1.00	123,381	-	123,381	-
<b>General Services</b>	Reduction in Equipment Outlay	-	-	(100,000)	(100,000)	-
	TOT Revenue reimbursement Adjustment	-	-	-	-	(50,000)
<b>Library</b>	Removal of Transfer to Library Operating and Maintenance Fund	-	-	(350,000)	(350,000)	-
<b>Park &amp; Recreation</b>	Regional Beach Sand Project Reduction	-	-	(102,000)	(102,000)	-
	Swimming Pool Position Additions and Equipment Outlay Reduction	2.34	170,751	(18,000)	152,751	-
	Equipment Outlay Reduction	-	-	(200,000)	(200,000)	-
	TOT Revenue reimbursement Adjustment	-	-	-	-	(135,522)
	Vacancy Factor Adjustment	-	(121,244)	-	(121,244)	-
<b>Police</b>	ARJIS Payment	-	-	1,000,000	1,000,000	-
	Vacancy Factor Adjustment	-	(2,500,000)	-	(2,500,000)	-
	Reclassification of sworn personnel	(1.00)	503,778	-	503,778	-
	Reduction in Equipment Outlay	-	-	(400,000)	(400,000)	-
	User Fee Revenue Reduction	-	-	-	-	(340,094)
	Police to Fire-Rescue Position Transfer	(1.00)	(123,381)	-	(123,381)	-
	TOT Revenue reimbursement Adjustment	-	-	-	-	(1,096,145)
<b>Purchasing &amp; Contracting</b>	Removal of OPIS Allocation	-	-	(161,830)	(161,830)	-
	Revenue Adjustment	-	-	-	-	(90,000)
<b>Storm Water</b>	Contracts Reduction	-	-	(6,433,014)	(6,433,014)	-
	TOT Revenue reimbursement Adjustment	-	-	-	-	(350,000)

BUDGET DEPARTMENT	ADJUSTMENT DESCRIPTION	FTE	PE	NPE	EXP	REVENUES
General Fund Departments	Labor Concession Adjustments	(24.00)	(2,734,000)	(428,400)	(3,162,400)	-
	Non-Discretionary Adjustment	-	-	(3,400,704)	(3,400,704)	-
	Risk Management Administration Fund Balance Relief	-	(561,221)	-	(561,221)	-
	Flexible Benefits Adjustment	-	(425,703)	-	(425,703)	-
	Fringe Rate Distribution Adjustment	-	(353,932)	-	(353,932)	-
	IT Adjustment	-	-	(334,180)	(334,180)	-
<b>General Fund Total</b>		<b>(20.41)</b>	<b>(5,196,201)</b>	<b>(12,246,778)</b>	<b>(17,442,979)</b>	<b>(17,442,979)</b>
<b>Development Services</b>	Special Pay for Fire Plans Check Position Transfer from DSD to Fire-Rescue	-	(182,000)	-	(182,000)	-
<b>Metropolitan Wastewater</b>	Revenue Adjustment	-	-	-	-	11,260,000
<b>Water</b>	Addition for Drought Response Level 2	10.00	673,155	78,557	751,712	-
	CIP Adjustment	-	-	(28,092,768)	(28,092,768)	-
	Revenue Adjustment	-	-	-	-	(1,052,000)
<b>Department of Information Technology</b>	Revenue Adjustment	-	-	-	-	(1,299,997)
<b>General Services</b>	FCC Radio Technology Mandate	-	-	250,000	250,000	-
	Communications Revenue Adjustment	-	-	-	-	(594,821)
	Fleet Services Revenue Adjustment	-	-	-	-	(3,766,773)
<b>Maintenance Assess Districts</b>	El Cajon Boulevard MAD Revenue Adjustment	-	-	-	-	18,087
<b>Special Promotional Programs</b>	1-Cent TOT Transfer Allocation Adjustment	-	-	(442,528)	(442,528)	-
	Adjustment to BEAR Allocation	-	-	(709)	(709)	-
	Revised TOT Revenue	-	-	-	-	(2,212,639)
	TOT Expenditure Reimbursement Adjustment	-	-	(1,709,167)	(1,709,167)	-
<b>Trolley Extension Reserve</b>	Transfer to the General Fund	-	-	2,847,906	2,847,906	-
<b>Risk Management</b>	Risk Management Administration Revenue Adjustment	-	-	-	-	(664,836)
<b>Tax Anticipation Notes</b>	Revised TRANS Revenue	-	-	-	-	(1,778,650)
	Revised TRANS Expense	-	-	(1,767,730)	(1,767,730)	-
<b>Non-General Fund Departments</b>	Labor Concession Adjustments	-	(10,882,933)	-	(10,882,933)	-
	Risk Management Administration Fund Balance Relief	-	(225,716)	-	(225,716)	-
	Flexible Benefits Adjustment	-	(251,714)	-	(251,714)	-
	Fringe Rate Distribution Adjustment	-	751,978	-	751,978	-
	Non-Discretionary Adjustment	-	-	(1,673,652)	(1,673,652)	-
	IT Adjustment	-	-	(864,623)	(864,623)	-
<b>Non-General Fund Total</b>		<b>10.00</b>	<b>(10,117,230)</b>	<b>(31,374,714)</b>	<b>(41,491,944)</b>	<b>(91,629)</b>
<b>TOTAL CITYWIDE ADJUSTMENTS</b>		<b>(10.41)</b>	<b>(15,313,431)</b>	<b>(43,621,492)</b>	<b>(58,934,923)</b>	<b>(17,534,608)</b>

## ***ATTACHMENT 2: Fiscal-Related Labor Concession Summary***

### **International Association of Firefighters Local 145**

Elimination of the Retirement Offset Contribution previously set at 4.3% of salaries  
Reduction of 140 hours of annually accrued holiday time for 56-Hour/Week personnel  
Elimination of 24.00 FTE "D Division" positions offset with increased overtime  
Reduction in Uniform Allowance  
Adjustment to Flexible Benefit Allotments

### **Municipal Employee Association (MEA)**

6.5 days (52 hours) of Mandatory Furlough  
3% salary reduction or waiver of SPSP Mandatory Employer Matching Contribution

### **Police Officers' Association (POA)**

1.5% Reduction to salaries  
Elimination of the Retirement Offset Contribution previously set at 4.1% of salaries  
Elimination of Terminal Leave  
Adjustment to Flexible Benefit selected HMO  
Increase to Uniform Allowance

### **Deputy City Attorney Association (DCAA)**

Elimination of the Retirement Offset Contribution previously set at 3.2% of salaries  
Reduction to Manager's Benefit Package allotment  
Four days (32 hours) of Mandatory Furlough  
Establishment of new salary structure for Deputies I, II, and III

### **American Federation of State, County, and Municipal Employees Local 127**

Elimination of the Retirement Offset Contribution previously set at 5.4% of salaries  
Elimination of Terminal Leave  
Reduction to Flexible Benefits Cash-In-Lieu Wavier allotment

### **Unclassified/Unrepresented- Mayoral\***

3% reduction of the Retirement Offset Contribution  
3% salary reduction or Waiver of SPSP Mandatory Employer Matching Contribution

### **Unrepresented/Unclassified – Sworn Police Personnel\***

Elimination of the Retirement Offset Contribution previously set at 4.1% of salaries  
1.9% salary reduction or Waiver of SPSP Mandatory Employer Matching Contribution

### **Unrepresented/Unclassified – Sworn Fire Personnel\***

Elimination of the Retirement Offset Contribution previously set at 4.3% of salaries  
1.7% salary reduction or Waiver of SPSP Mandatory Employer Matching Contribution

### **Mayor**

6% Salary reduction stated in introduced Fiscal Year 2010 Salary Ordinance

*\* Unclassified and Unrepresented DROP enrolled employees will receive a 3% reduction in base salary only*

### ***ATTACHMENT 3: Fiscal-Related Labor Concession Summary: Non-Mayoral\****

#### **ELECTED BODIES**

##### **Office of the City Attorney**

Waiver of Auto Allowance for all eligible employees in Office of the City Attorney

City Attorney waiver to participate in Voluntary part of SPSP Program

3% reduction of the Retirement Offset Contribution for Unrepresented personnel

3% reduction of the Retirement Offset Contribution for Unclassified personnel

3% Salary reduction or Waiver of SPSP Mandatory Employer Matching Contribution

Unclassified and Unrepresented DROP enrolled employees will receive a 3% reduction in base salary only

##### **Legislative Body**

- **City Council District 1**
- **City Council District 2**
- **City Council District 3**
- **City Council District 4**
- **City Council District 5**
- **City Council District 6**
- **City Council District 7**
- **City Council District 8**
- **Council Administration**

6% reduction to personnel expenditures within operating budgets

#### **OTHER NON-MAYORAL**

- **Office of the City Auditor**
- **Office of the City Clerk**
- **Ethics Commission**
- **Office of the IBA**
- **Personnel Department**
- **SDCERS**

3% salary reduction or waiver of SPSP Mandatory Employer Matching Contribution

3% reduction of the Retirement Offset Contribution for Unrepresented personnel

3% reduction of the Retirement Offset Contribution for Unclassified personnel

Unclassified and Unrepresented DROP enrolled employees will receive a 3% reduction in base salary only

*\*All union-represented personnel will follow the terms established under the agreements and/or impositions approved by City Council*

**ATTACHMENT 4: General Fund Labor Concession Adjustments**

<b>GENERAL FUND BUDGETED DEPARTMENT</b>	<b>ADJUSTMENT</b>
Office of the Mayor and COO	\$ (27,286)
Office of the Assistant COO	\$ (22,449)
Office of the IBA	\$ (61,857)
City Clerk	\$ (140,984)
City Attorney	\$ (1,447,159)
City Comptroller	\$ (393,772)
City Auditor	\$ (94,383)
City Treasurer	\$ (400,106)
Financial Management	\$ (143,631)
Debt Management	\$ (99,001)
Personnel	\$ (231,694)
Human Resources	\$ (80,833)
City Planning & Community Investment	\$ (299,243)
Real Estate Assets	\$ (140,851)
Ethics Commission	\$ (36,927)
Administration	\$ (88,811)
Purchasing & Contracting	\$ (151,415)
Police	\$ (13,814,856)
Fire-Rescue	\$ (7,003,177)
Development Services	\$ (221,965)
Office of Homeland Security	\$ (52,350)
Business Office	\$ (45,732)
Community & Legislative Services	\$ (193,623)
Office of the Chief Financial Officer	\$ (19,977)
Public Works	\$ (12,206)
Library	\$ (1,051,069)
Engineering and Capital Projects	\$ (2,216,746)
Park & Recreation	\$ (1,801,548)
Environmental Services	\$ (482,240)
General Services	\$ (1,089,183)
Storm Water	\$ (397,250)
	<b>\$ (32,262,324)</b>
Council Districts 1 through 8 (\$32,000 each)	\$ (256,000)
Council Administration	\$ (59,212)
<b>Council Personnel Expenditure Total</b>	<b>\$ (315,212)</b>
Total Personnel Expenditure Labor Concessions	<b>\$ (32,577,536)</b>
Total Non-Personnel Expenditure Labor Concessions	<b>\$ (428,400)</b>
<b>Total General Fund Labor Concessions</b>	<b>\$ (33,005,936)</b>

***ATTACHMENT 5: Non-General Fund Labor Concession Adjustments***

<b>NON- GENERAL FUND BUDGETED DEPARTMENT</b>	<b>ADJUSTMENT</b>
City Planning & Community Investment	\$ (258,747)
Real Estate Assets	\$ (7,202)
Risk Management	\$ (285,379)
Department of Information Technology	\$ (102,235)
City Retirement System	\$ (313,826)
Purchasing & Contracting	\$ (52,093)
Fire-Rescue	\$ (112,256)
Development Services	\$ (1,663,342)
Maintenance Assess Districts	\$ (92,227)
Engineering and Capital Projects	\$ (24,219)
Park & Recreation	\$ (232,124)
Environmental Services	\$ (977,015)
General Services	\$ (990,832)
Airports	\$ (59,840)
Water	\$ (2,581,638)
Metropolitan Wastewater	\$ (2,889,998)
Commission for Arts and Culture	\$ (26,355)
Special Promotional Programs	\$ (13,567)
QUALCOMM Stadium	\$ (107,478)
SAP Support	\$ (85,588)
PETCO Park	\$ (6,972)
	<b>\$ (10,882,933)</b>

# Attachment 6: Revised Fiscal Year 2010 Capital Improvement Project List

## Mayor's May Revision CIP Listing

Project #	Project Title	Fund	FY10 Proposed	Change	FY10 Revised
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### Engineering and Capital Improvements Department

59-021.0	Annual Allocation-Grant Matches	30310	\$ 250,000	\$ 98,536	\$ 348,536
52-392.0	Carroll Canyon Road	30319	\$ 125,000	\$ (125,000)	\$ -

### Metropolitan Wastewater Department

45-966.0	Metro Facilities Control System Upgrade	41509	\$ 2,500,000	\$ (2,500,000)	\$ -
42-913.0	AA- Metro Treatment Plants	41509	\$ 1,242,975	\$ 2,500,000	\$ 3,742,975

### Park and Recreation Department

29-866.0	Montgomery Waller Community Park Sports Field Lighting and Park Improvements	38223	\$ -	\$ 41,208	\$ 41,208
		11720	\$ -	\$ 33,792	\$ 33,792
28-009.0	Palisades Park Comfort Station Replacement	79507	\$ -	\$ 300,000	\$ 300,000
28-007.0	Mission Bay Athletic Area Comfort Station Modernization	79507	\$ -	\$ 200,000	\$ 200,000
28-008.0	Paradise Hills Community Park Picnic Shelter	79509	\$ -	\$ 50,000	\$ 50,000
		10150	\$ -	\$ 43,000	\$ 43,000
28-006.0	Chollas Lake Accessible Fishing Pier	39094	\$ -	\$ 60,000	\$ 60,000
29-991.0	Camino Ruiz - Median Improvements from Aquarius to Jade Coast Road	70223	\$ 55,000	\$ 474,000	\$ 529,000
39-209.0	El Cajon Boulevard Commercial Revitalization - Interstate 805 to 54th Street	702341	\$ 150,000	\$ 50,000	\$ 200,000
29-985.0	Pomerado Road, North of Rancho Bernardo Road - Median Improvements	70224	\$ 79,079	\$ 15,671	\$ 94,750
29-984.0	Pomerado Road, South of Rancho Bernardo Road - Median Improvements	70224	\$ 50,000	\$ 166,954	\$ 216,954
28-010.0	Views West Neighborhood Park - ADA Upgrades	392044	\$ -	\$ 275,000	\$ 275,000
28-011.0	Dailard Neighborhood Park - Children's Play Area Upgrades	79506	\$ -	\$ 400,000	\$ 400,000



## Attachment 6: Revised Fiscal Year 2010 Capital Improvement Project List

### Mayor's May Revision CIP Listing

Project #	Project Title	Fund	FY10 Proposed	Change	FY10 Revised
Redevelopment Agency of San Diego					
52-713.0	Alvarado Canyon Road Realignment	10275	\$ 350,000	\$ (350,000)	\$ -
TOTAL			\$ 4,802,054	\$ 1,733,161	\$ 6,535,215

## Attachment 7: Revised Fiscal Year 2010 Capital Improvements List

Project #	Project Title	FY10 Proposed	Requested Change	FY10 Revised	FY10 Proposed	Requested Change	FY10 Revised	Net Change
Fund 30310 TransNet Extension Congestion Relief					Fund 30313 TransNet Commercial Paper			30310 / 30313
52-392.0	Carroll Canyon Road - Sorrento Valley to Scranton	\$ -	\$ -	\$ -	\$ 12,000,000	\$ (12,000,000)	\$ -	\$ (12,000,000)
52-392.0	Carroll Canyon Road - Sorrento Valley to Scranton	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 10,000,000
13-005.0	Annual Allocation - Drainage Projects	\$ 600,000	\$ (600,000)	\$ -	\$ -		\$ -	\$ (600,000)
13-501.0	Talbot Street Slope	\$ 2,000,000	\$ (2,000,000)	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
39-086.0	Azaela Park Roadway Improvements	\$ 210,000	\$ (150,000)	\$ 60,000	\$ -		\$ -	\$ (150,000)
52-409.0	43rd and Logan Intersection Improvements	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
52-421.0	Carroll Canyon Road - I15 to Maya Linda	\$ 250,000	\$ (250,000)	\$ -	\$ -		\$ -	\$ (250,000)
52-517.0	Carmel Valley Road	\$ 25,000	\$ 50,000	\$ 75,000	\$ -		\$ -	\$ 50,000
52-519.0	Annual Allocation - Bridge Rehabilitation	\$ 100,000	\$ (100,000)	\$ -	\$ -		\$ -	\$ (100,000)
52-555.0	Georgia Street Bridge	\$ -	\$ -	\$ -	\$ -	\$ 421,000	\$ 421,000	\$ 421,000
52-588.0	Streamview Drive	\$ 200,000	\$ (200,000)	\$ -	\$ -		\$ -	\$ (200,000)
52-592.0	Aldine Drive Slope	\$ 1,100,000	\$ (1,100,000)	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -
52-682.1	Otay Mesa Road Phase III & Phase IV design	\$ 1,120,000	\$ (720,000)	\$ 400,000	\$ -		\$ -	\$ (720,000)
52-715.0	Annual Allocation-Sidewalks	\$ 350,000	\$ (174,000)	\$ 176,000	\$ -		\$ -	\$ (174,000)
52-745.0	Clairemont Mesa/SR163	\$ 600,000	\$ (600,000)	\$ -	\$ -		\$ -	\$ (600,000)

## Attachment 7: Revised Fiscal Year 2010 Capital Improvements List

Project #	Project Title	FY10 Proposed	Requested Change	FY10 Revised	FY10 Proposed	Requested Change	FY10 Revised	Net Change
Fund 30310 TransNet Extension Congestion Relief					Fund 30313 TransNet Commercial Paper			30310 / 30313
52-763.0	Skyline Drive Improvements	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 325,000	\$ 325,000
52-773.0	Cherokee Street Improvements	\$ 200,000	\$ (200,000)	\$ -	\$ -		\$ -	\$ (200,000)
52-774.0	34th & 35th @ Madison Improvements	\$ 220,000	\$ (220,000)	\$ -	\$ -		\$ -	\$ (220,000)
52-776.0	Prospect Street Roundabout	\$ 891,000	\$ (891,000)	\$ -	\$ -	\$ 891,000	\$ 891,000	\$ -
52-808.0	Annual Allocation - Median Installation	\$ 300,000	\$ (300,000)	\$ -	\$ -		\$ -	\$ (300,000)
52-810.0	Hollister Street - 900 block westside	\$ 75,000	\$ (75,000)	\$ -	\$ -		\$ -	\$ (75,000)
52-812.0	Hollister Street - Coronado to Tocayo	\$ 175,000	\$ (175,000)	\$ -	\$ -		\$ -	\$ (175,000)
52-813.0	Division Street - Bryanview to 61st	\$ 250,000	\$ (250,000)	\$ -	\$ -		\$ -	\$ (250,000)
52-814.0	Saturn Boulevard - Coronado to Grove	\$ 100,000	\$ (100,000)	\$ -	\$ -		\$ -	\$ (100,000)
54-012.0	Ted Williams Pedestrian Bridge at Shoal Creek	\$ 100,000	\$ (100,000)	\$ -	\$ -		\$ -	\$ (100,000)
58-127.0	SR 15 Bike Path	\$ 400,000	\$ (280,000)	\$ 120,000	\$ -		\$ -	\$ (280,000)
58-204.0	Annual Allocation - Minor Bicycle Facilities	\$ 15,000	\$ (15,000)	\$ -	\$ -		\$ -	\$ (15,000)
61-001.0	Annual Allocation - Traffic Control Measures	\$ -	\$ -	\$ -	\$ -	\$ 208,000	\$ 208,000	\$ 208,000
62-331.0	Annual Allocation - Traffic Signal Interconnect	\$ 350,000	\$ (250,000)	\$ 100,000	\$ -		\$ -	\$ (250,000)
62-332.0	25th Street Renaissance Project	\$ 650,000	\$ (650,000)	\$ -	\$ -		\$ -	\$ (650,000)

## Attachment 7: Revised Fiscal Year 2010 Capital Improvements List

Project #	Project Title	FY10 Proposed	Requested Change	FY10 Revised	FY10 Proposed	Requested Change	FY10 Revised	Net Change
<b>Fund 30310 TransNet Extension Congestion Relief</b>					<b>Fund 30313 TransNet Commercial Paper</b>			<b>30310 / 30313</b>
68-010.0	Annual Allocation - Traffic Signals	\$ 400,000	\$ (150,000)	\$ 250,000	\$ -	\$ 55,000	\$ 55,000	\$ (95,000)
68-011.0	Annual Allocation -Traffic Signal Modifications/ Modernizations	\$ 850,000	\$ (300,000)	\$ 550,000	\$ -		\$ -	\$ (300,000)
68-017.0	Annual Allocations - School Traffic Safety Improvements	\$ 200,000	\$ (200,000)	\$ -	\$ -		\$ -	\$ (200,000)
<b>TOTAL</b>		\$ 11,731,000	\$ -	\$ 11,731,000	\$ 12,000,000	\$ (4,000,000)	\$ 8,000,000	\$ (4,000,000)